EXHIBIT "C"

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In the United States District Court

District of New Jersey

RE: Barnes Enterprises, Inc., Et. Al.,

2:10-CV05108 (DMC) (JAD)

Deposition of: Kristi Barnes

Location: 620 West Evans Street

Florence, South Carolina

Date: Tuesday, December 4, 2012

Time: 11:02 a.m. - 11:56 a.m.

Court Reporter: Roger Williamson

The deposition is taken pursuant to notice and/or agreement, in the above-entitled cause pending in the above-named court and pursuant to the Federal Rules of Civil Procedure.

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Post Office Box 4563 (29502)
Florence, South Carolina
Toll Free (866) 673-9845
Fax (843)661-2960

e-mail: Info@qacourtreporting.com
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1
                  You were --
            Q
2
            Α
                  I'm sorry.
3
                  No, you were not?
            Q
                  No, I was not.
 4
            Α
5
                  Okay.
            0
 6
            Α
                  Sorry.
                  All right. Were you involved in any
7
            0
      way of the operation of the business when it was a
 8
      Jackson Hewitt franchise?
                  Yes, I was.
10
            Α
11
            0
                  And what did you do?
12
                   I was the district manager.
            Α
                   In one or more of the locations?
13
            0
14
            Α
                  Yes, sir.
15
            Q
                   Okay. And in that context, did you do
      individual returns?
16
17
            Α
                   No, sir.
18
                   You simply supervised?
            Q
19
            Α
                   Correct.
20
                   For how long were you the district
            0
21
      manager?
22
                   I started I believe in 2005 and left
23
      at the end of the tax season. Or I'm sorry, maybe
24
      2004.
25
             Q
                   That's okay.
```

Page 19 1 2004 --Α 2 Ancient history. Right? Q 3 Α Yes. 4 Q Okay. 5 2004, at the end of tax season, 6 I left, was employed somewhere else and came back 7 the following year. And did you continue having a role in 8 9 the operation of the franchise up until 2010? 10 Α Yes. 11 What was your role on -- on an ongoing 12 basis? Were you still a district manager? 13 No, I'm sorry. In two-thousand--- I want to say '06, '07, I left the business. 14 15 Barnes Enterprise for personal reason and I was 16 opening up another business myself. 17 Okay. And subsequently go back. 18 didn't have any role in the Jackson Hewitt 19 franchise? 20 Α No. 21 Okay. I'm going to show you a 22 document really for purposes of getting a timeline. You may never have -- have seen it. 23 24 was marked as Exhibit 22 in the deposition of 25 Richard Barnes. And we can make a copy of it for